



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23535 of 2026
and W.M.P.Nos.25510 & 25511 of 2026**

M/s. R.K. Coirs
(Represented by its Proprietor Mr. Krishnakumar)
8/306 - N, Jallipatty, Modakupatty
Udumalpet, Tiruppur
Tamil Nadu 642 132

..Petitioner(s)

Vs

The Assistant Commissioner FAC
Udumalpet (South) Circle

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records on the
files of the Respondent herein in Form GST DRC 07 vide Ref No.
ZD3311251420721, along with its detailed order both dated 10.11.2025 quash
the same.

For Petitioner(s):

Mr.K.A.Parthasarathy

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

WEB COPY

An order dated 10.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand within **thirty days** from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of 25% of the disputed tax demand.



6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

01-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

The Assistant Commissioner FAC
Udumalpet (South) Circle



WEB COPY

WP No. 23535 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 23535 of 2026
and W.M.P.Nos.25510 & 25511 of 2026**

01-07-2026